

| Canada Pension Plan and Quebec Pension Plan | CPP | QPP |
|--|--------------------------|-------------|
| 1. Contribution Rate | 5.1% | 5.55% |
| 2. Year's maximum pensionable earnings (YMPE) | \$55,900.00 | \$55,900.00 |
| 3. Basic exemption | \$3,500.00 | \$3,500.00 |
| 4. Maximum premiums for employees | \$2,748.90 | \$2,991.45 |
| Maximum premiums for self-employed | \$5,497.80 | \$5,982.90 |
| 5. Retirement Benefits (maximum for new recipient) | \$1,154.58 | \$1,154.58 |
| 6. Lump Sum Death Benefit (max.) | \$2,500.00 | \$2,500.00 |
| 7. Disability (max.) | \$1,362.30 | \$1,362.27 |
| 8. Dependent children's benefit | \$250.27 | \$250.27 |
| 9. Surviving spouse 65 and over (max.) | \$692.75 | \$696.15 |
| 10. Surviving spouse under 65 (max.) | \$626.63 | N/A |
| Surviving spouse 45-64 (max.) | N/A | \$931.43 |
| Surviving spouse under 45 (max.) - not disabled, no child | N/A | \$562.22 |
| - not disabled, with child | N/A | \$895.95 |
| - disabled | N/A | \$931.43 |
| | | |
| Employment Insurance (E.I.) | Canada (excl. Quebec) | Quebec |
| 1. Annual insurable earnings (max.) | \$53,100.00 | \$53,100.00 |
| 2. Premiums - annual maximum (employee) | \$860.22 | \$663.75 |
| Premiums - annual maximum (employer) | \$1,204.31 | \$929.25 |
| 3. Benefits - weekly maximum (55% of insurable earnings) | \$562.00 | \$562.00 |
| | | |
| Old Age Security (effective January 1, 2019 -adjusted quarterly) | Maximum Monthly | |
| 1. Old Age Security | \$601.45 | |
| 2. Guaranteed Income Supplement | \$898.32 | |
| 3. Spouse's allowance (Age 60-64) | \$1,142.22 | |
| 4. Widowed spouse's allowance (Age 60-64) | \$1,361.56 | |

Consumer Price Index

Publication dates for the CPI during the calendar year 2019 as it relates to your cost-of-living formulas under your collective agreement.

| Month | Publication Date | Month | Publication Date | Month | Publication Date |
|--------|------------------|---------|------------------|---------|------------------|
| Dec/18 | Jan 18/19 | Apr/19 | May 15/19 | Aug/19 | Sept 18/19 |
| Jan/19 | Feb 27/19 | May/19 | June 19/19 | Sept/19 | Oct 16/19 |
| Feb/19 | Mar 22/19 | June/19 | July 17/19 | Oct/19 | Nov 20/19 |
| Mar/19 | Apr 17/19 | July/19 | Aug 21/19 | Nov/19 | Dec 18/19 |

Workers Compensation

| Province | Percentage of Earnings | 2019 Maximum Insurable Earnings/ Maximum Compensation Rate |
|-----------------------|---|---|
| Alberta | 90% (net) | \$98,700 |
| British Columbia | 90% (net) | \$84,800 |
| Manitoba | 90% (net) | See Note* |
| New Brunswick | 85% (net) | \$64,800 |
| Newfoundland/Labrador | 80% (net) | \$65,600 |
| NWT/Nunavut | 90% (net) | \$92,400 |
| Nova Scotia | 75% (net) up to 26 weeks then 85% (net) | \$60,900 |
| Ontario | 85% (net) | \$92,600 |
| Prince Edward Island | 85% (net) | \$55,000 |
| Quebec | 90% (net) | \$76,500 |
| Saskatchewan | 90% (net) | \$88,314 |
| Yukon | 75% (gross) | \$89,145 |

Note: * Manitoba has a "maximum insurable earnings" for 2019 of \$127,000 for the purposes of calculating the premium that an employer has to pay but there is no "maximum compensation rate" when calculating a claimant's wage loss.

Extreme caution should be used when comparing these numbers as the information is not directly comparable between WCBs.